File No. 294 294 of 1893.

1893.

Collection No.

Mysore Residency.

Bangalore.

20

Pros. Serial Nos. 132 - 171 E.

Subject.

Pensions & gratuities to Municipal Officers & Servants.. Provident Fund Scheme

Previous References.

Later References.

S. 97. (Blue).

DCFP—576S&P—(G-745)—23-9-30—50,000.

H. O.
500—18—11—1918.

No. 1913
Enc three

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.
DATED 27- 5- 1920

FROM

T. J. TASKER, ESQUIRE, C.B.E., I. C. S.,
President, Municipal Commission,
C. & M. Station, Bangalore.

RESIDENT'S OFFICE, BANGALORE.
Register No. 4354
Date of Receipt 31.5.20
File No. 342/84

To

Major C.T.C. PLOWDEN, I.A.,
First Assistant to the Hon'ble
the Resident in Mysore, BANGALORE.

SIR,

I have the honor to forward herewith copy of resolution No.53 dated the 8th May 1920 of the Municipal Commission in -- the matter of (1) of abolishing the existing practice of recovering contributions towards pensions from Municipal employee and (ii) of establishing a provident fund or funds on the -- terms indicated, and to request that, in the circumstances explained in the resolution of the Commission, the Hon'ble the Resident may be pleased to move the Government of India to -- amend section 21 (1), (2) & (3), B.M.L. 1897 as indicated in the resolution.

2. If you will refer to Residency letter No.2909-3429 dated 2nd September 1892 you will find that after considerable correspondence, and after a warning from the Government of -- India that it would be necessary for the Commission to calculate 12% on the gross salaries to arrive at a sum needed to meet the pensions, the Commission undertook a prospective burden of 7% which was the balance after receipt of 5% contribution from the employees. From the enclosed statement of pensionary contributions recovered and pensions and grauities paid for the last 10 years you will see that as a matter of experience the contributions paid have been more than sufficient to meet the whole of the pensionary charges. In fact the Commission has made some profit on pensions.

342-89

3. I do not know of any other public bodies which recover contributions towards pensions. I certainly am not aware of any firm or corporation which makes a profit on pensions. The employees of the Commission are in much worse position in this respect than Government servants or servants of local bodies. The abolition of contribution may therefore be regarded as a step which should have been taken years ago. The abolition will mean a charge of from 3 to 4 thousand a year on the Commission which may be regarded as contribution towards the improvement of salaries.

4. But the Commission is not satisfied merely to abolish pensionary contribution. It desires to come into a line with other local bodies and establish a provident fund. The provident fund which it prefers is that prescribed for local -- bodies for Madras, and I enclose a copy of rules for your information. This fund provides for compulsory deduction of -- 6¼% from salary, the local body adding a similar sum by way of bonus. This bonus is only payable after 10 years' approved service. The fund applies only to superior service. The Commission would make this fund compulsory on all permanent superior employees entertained after the date of introduction of the fund. The burden on the Commission would eventually be -- 6¼% on the total salaries paid by it to superior servants. This total is about Rs.9,000/- per mensem. This burden will accumulate very gradually.

5. These two decisions do not solve the problem completely. The Commission desires to provide a provident fund for those who will remain under the pensions system. They prefer the voluntary provident fund provided by the Government General Provident Fund which would be modified, if necessary, to meet the Commission's need. This fund entails no -- burden on the rate payers as no bonus is paid by the local body

6. Further, the Commission propose after the introduction of the funds to provide by rule for the transfer of servants now under the pension fund to the new compulsory provident -- fund. This transfer would be voluntary and the exact terms would depend upon a detailed examination of the expense to the Commission. This need not be determined now.

7. The abolition of pensionary contribution is desired from April 1st and I hope the Hon'ble the Resident will see his way to approach the Government of India at an early date to pass the necessary legislation.

I have the honor to be,

Sir,

Your most obedient servant,

For PRESIDENT,
Municipal Commission,
C.& M.Station.

TJT-DSR.
18/5
18/5.

Abstract of proceedings of a special meeting of the Municipal Commission for the Civil and Military Station of Bangalore held at -- the Mayo Hall at 8-15 a.m. on Saturday the 8th May 1920.

----:::----

53.- Proposition by the President that the Hon'ble the Resident be requested to move the Government of India to amend the B.M.L. 1897 so far as the grant of pension to the Municipal employees is concerned and to the establishment of a provident fund; The Standing Committee recommend the following amendments.-

Section 21 (1).- Delete the words "For the purpose .....rupees ten per mensem.

Sub-sections (2) & (3).- Delete the whole and as a consequential -- amendment in Sub-section (1) delete the words "On or after the first day of January 1892."

Section 21 (1).- After the word "Employment" insert the words "before the introduction under sub-section (2) of a provident fund or funds."

As sub-section (2).- insert"the Commission may establish and maintain a provident fund or funds for all officers and servants of the Commission entertained in permanent -- employment who are in superior service as defined in the Civil Service Regulations."

The President said that reference to the correspondence of 1892 showed that the Government of India considered that a 12% contribution on gross salaries would cover the future pensionary costs. The Commission had then undertaken to meet from the rates the 7% which -- would fall upon them after the levy of 5% contribution. Actual experience showed that during the last 10 years the cost of pensions to the Commission was about 1½% less that the 5% contribution. At the present moment there were only 23 pensioners on the books and it was a question whether that low number was due to high mortality or to the unattractive ness of Municipal service.

The President was not aware that pensionary contribution was levied by any other local body. Such a contribution was not contemplated by the C.S.Regulations. The Corporation of Madras gave pension without contribution. Other bodies provided a provident fund. The local Boards in the Madras Presidency gave their employees the old provident fund with bonus. It was therefore clear that the practice of the Commission was entirely out of date; and the Commissioners would not have much difficulty in making up their minds to abolish the pensionary contribution.

But

But the system of pensions was not an ideal system. It w opposed to the principles of life insurance because the man risked provision for his family upon the chances of his life after retirement. The Commissioners had recent experience of several painful cases in which men of considerable service had either died in the -- last few years of their service or very soon after retirement. The time therefore appeared to have arrived for substituting a provident fund for a pension.

There were 2 kinds of provident funds, one with bonus and one without bonus. Typical of the first kind was the Government General provident fund. Under this fund contributions from pay were received by a local body and return with compound interest at a rate which previously was 4% and was now 5½% . The local body made no contribution towards this fund but merely managed it in the interest of the subscribers. In the case of provident fund with bonus the local body contributed towards the fund an amount equal to that paid in by their subscribers. The Madras Local Board system provided for the 6¼% contribution by subscribers. The bonus was not payable until 10 years' service had been completed. The privilege of taking temporary loans from the fund was common to both systems. The Standing Committee recommend that for all employees entertained after receipt of sanction the Provident fund system on the lines of the Madras fund should be established. For employees entitled to pensions it was proposed to establish a fund similar to the General provident. The subscription to it would be voluntary whereas subscription to the other provident fund would be compulsory. At this stage it was not necessary to consider on what terms employees entitled to pension might be allowed to transfer to the compulsory provident fund. That matter could be dealt with by rule.

The extra cost to the Commission would be under pensions - ~~would be~~ anything from Rs.3600 to 5000. It was not possible to estimate the cost under the compulsory provident fund but the incidence of cost would be gradual and was limited to 6¼% on the gross salaries of employees of superior service. This could no doubt be met as ~~xxx~~ time went on without difficulty.

After the President had replied to minor questions the resolution was put to the Commission.

RESOLUTION.- The recommendation of the Standing Committee -- accepted Nem Con.

Sd./T.J. HASKER,
President,
F.C.

DSR/

"Copy"

Statement of pensionary contributions recovered and pensions and gratuities paid from 1909-10 to 1918-19.

----*%*----

Official year.	RECEIPTS.	EXPENDITURE.		TOTAL.	Surplus or deficit.
	Pensionary Contributions recovered	Pensions	Gratuities.		
1909-10	2,461	1,750	336	2,086	+ 375
1910-11	2,520	1,773	39	1,812	+ 708
1911-12	2,504	1,784	832	2,616	— 112
1912-13	2,445	2,026	---	2,026	+ 419
1913-14	2,884	2,332	---	2,332	+ 552
1914-15	3,219	2,576	40	2,616	+ 603
1915-16	3,410	3,235	299	3,534	— 124
1916-17	3,628	3,178	46	3,224	+ 404
1917-18	3,715	3,230	161	3,391	+ 324
1918-19	3,549	3,636	1,401	5,037	—1488

For PRESIDENT,
Municipal Commission,
C.& M.Station.

----:o:----

BSR/
18/5
ak
4.5.20.

Encl 4

MYSORE RESIDENT'S OFFICE,

Bangalore, 18—6—1920.

No. 5218

(X) In original Return requested

A copy of the marginally* noted letter, with enclosures is forwarded to the Accountant General, Madras with the request that the Resident may kindly be favoured with his views in the matter.

*No. 1913, dated 27 May 1920 from the President Municipal Council, Cantonment of Bangalore

S. 132 (2 Encl)

Sd/ J. J. Tasker

First Assistant Resident.

C.A.S. 14/6/20

R. O. 178 (a).—R. P. B.—4-1920.—3,000.

A.S. 14/6

Encl 17-6-20.

1,000—23-3-20

It is requested that in future communications on the subject, the number and date of this letter may be quoted. The communications should be addressed to—

The Assistant Acctt.-Genl. and Examr. of Local Fund Accounts,

Post Box No. 801, Madras, E.

Telegraphic Address "Local Funds", Madras.

Office of the Accountant-General, Madras,

Fort St. George, the 3rd *of* August 1920.

No. L.F. 8-13-2405

From

K.R. SADASIVA RAU, ESQ., B.A., (Cantab),

Assistant Accountant-General

and Examiner of Local Fund Accounts,

Madras,

RESIDENT'S OFFICE, BANGALORE. Register No. 6449 Date of Receipt 4/8/20 File No. 2912/2

To

The First Assistant Resident,

Bangalore.

AUG 4 1920

Enclosures:

Four

Sir,

In returning herewith copy of letter No.1913 date 27th May 1920 of the President, Municipal Commission, Bangalore, forwarded to me with your Endorsement No.5218 dated 18th June 1920, I have the honour to state that it is open to the Hon'ble the Resident if he considers it necessary, to amend section 21 (1) of the Bangalore Municipal Law in the manner stated by the President with the sanction of the Government of India. However it appears to be desirable, to avoid complication in the accounts by making the Provident Fund compulsory only in the case of men appointed after the establishment of the Fund.

2 As regards the existing employees who come under the pensionary scheme, they may be permitted to contribute to pension as hitherto in view of the fact that the payment of 5 percent contribution has apparently been taken into account in fixing the scale of employees.

3 If it is decided to establish a scheme on the lines of the general Provident Fund with the sanction of the Government of India there is no objection to its being

being thrown open to all the employees of the Commission, pensionable as well as non-pensionable.

The delay in replying is regretted

I have the honour to be,

Sir,

Your most obedient servant,

K A S Rau

Assistant Accountant-General &
Examiner of Local Fund Accounts.

25/8

135

MYSORE RESIDENT'S OFFICE, CE.

Bangalore, 21st Aug. 1920.

No. 7313

A copy of the marginally* noted letter, ~~with enclosure,~~ is forwarded to the President M. C. C. Fund Secy/Bangalore for remarks, duly returned by Letter No. 1913, dt. 27th May 1920.

*No. 17/8-13-2405 dated 3-8-20 from the Accountant Madras

First/Second Assistant Resident.

R. O. 178 (a). - R. 644 - 18/8/20 - 1,000.

R.-O. 178 (a).—R. P. B.—4-1919.—1,000.

RESIDENT'S OFFICE,
BANGALORE.
Register No. 8237
Date of Receipt 6-10-20
File No. 92493

H. O.
6 2,000—21—8—1920.

No. RE. 1913.

CIVIL AND MILITARY STATION, BANGALORE.
MUNICIPAL OFFICE.

DATED 5th October 1920.

FROM,
T. B. RUSSELL, B.A., ESQ., I.C.S.,
President, Municipal Commission,
C. & M. Station, Bangalore.

RESIDENT'S OFFICE,
BANGALORE.
Register No.
Date of Receipt
File No.

To,

MAJOR C. T. C. PLOWDEN, I. A.,
First Assistant to the Hon'ble the
Resident in Mysore,
BANGALORE.

SIR,

S.135 S(134 1. I have the honour to acknowledge receipt of your No.7313 dated the 21st August 1920, with copy of letter No. L.F.8.13.240 dated 3rd August 1920 from the Accountant General, Madras.

2. With reference to para 1 thereof I have the honour to point out that the amendments proposed do not make the Provident Fund compulsory in the case of employee's already in service and it is not contemplated that it should be so. However Rules are hereafter to be made enabling those already in service who wish to do so, to avail themselves of the Fund - It is proposed to give such men the benefit of the Fund only if they relinquish their right to Pension - They are to be given the option of having the benefit of the Pension or of the Fund and if they choose the latter, they will not get any credit for their ~~for their~~ pensionary contributions. There will thus be no complication of accounts.

3. As regards para 2, of the Accountant General's letter the payment of the 5 per cent contribution was not as a matter of fact taken into account at the time of fixing the scale of pay of employees but was introduced on the recommendation of the Government of India when the existing pensionary scheme was started in 1892. The object of the Resolution of the

Commission is to make pensions when granted really the reward for good and satisfactory services rendered for a period of years. The Commission is at present making a profit out of the pensionary contributions and the recovery of such contributions appears to them to be opposed to the very spirit of the grant of pensions. The loss likely to accrue to the Commission by the abolition of pensionary contributions which has been estimated from Rs. 3,000/- to 4,000/- a year at present, is to be looked upon as a contribution towards the improvement of salaries, as has been pointed out by Mr. Tasker. Besides, the immediate abolition of pensionary contributions which would in any case gradually decrease will place all the employees on one basis and will prevent complications in the future regrading of the establishment.

4. In these circumstances, the original proposals do not appear to require amendment. The Commission are anxious that they should be introduced if possible with retrospective effect from April 1st 1920.

I have the honour to be,

Sir,

Your most obedient servant,

4.10.20

President,
Municipal Commission,
C. & M. Station, Bangalore.

YL. 2/10.

2/10/20

DESPATCHED.
5 - OCT 1920

137

R. O. 1.—R. P. B.—7-1920.—1,000.

No. 9710 Encls. 2
294/1893.

FROM

C.S.I.,
THE HON'BLE MR. W. P. BARTON, C. I. E., I. C. S.,
RESIDENT IN MYSORE.

To

The Political Secretary to the Government of India,
Foreign & Political Department.

Dated Bangalore, 5th November 1920.

SIR,

I have the honour to address you regarding a scheme put forward by the Commission of the Civil & Military Station, Bangalore, to substitute a Provident Fund for the present system of pensions on behalf of the employes of the Commission.

2. The system at present in force dates from 1892. It is based on the sanction accorded in Foreign Department's letter No. 3312-I., dated the 24th August 1892 and its provisions are embodied in Section 21 (1) of the Bangalore Municipal Law. It will be seen that a contribution of 5 % is levied from the pay of the officials concerned to meet the cost of pensions, any deficit to be made good by the Commission. The experience of the past 10 years shows that the annual cost of pensions is actually less than the 5 % contribution with the result that the Commission have been making a profit out of the contributions. In 1892 it was anticipated that a contribution of 7 % would be necessary to meet pension charges and the Commission have

S. 38
342-89

been and ~~also~~ still are ready to make a liberal addition to the contributions of their servants. They consider the present system unsuitable to present needs and desire to substitute a Provident Fund on the basis of that prescribed for Local Bodies in Madras. A prominent advantage offered by this scheme as compared with the existing system is that an employe is by its means enabled to make provision for his dependents in the event of his death. His pension or chances of pension die with him and the contributions he has made do not go to his heirs. A copy of the Madras Rules form an enclosure to this letter. It will be seen that the rules of the Fund provide for the compulsory deduction of 6¼ % from salary, the local body adding a similar sum by way of bonus. The bonus is payab only after 10 years' approved service and the Fund is applicable to superior service only. Subscription will be made compulsory for all permanent superior employes entertained after the date of introduction of the Fund, and eventually the Commission will have to bear 6¼ per cent on the total salaries paid by them to superior servants, aggregating about Rs.9,000/- per mensem. For the next few years the amount of contribution would be small.

Return requested.

3. The Commission further desire to establish a Provident Fund for those who will remain under the pension system. They prefer the system of this Government General Provident Fund the rules of which would be modified, where necessary, to meet the special circumstances of the case. This fund entails no burden on the rate payers as no bonus is paid by the Commission.

4. It is also proposed, after the introduction of the 2 scheme of Provident Funds, to provide by rule for the transfer of employes now under the pension fund to the new compulsory Provident Fund. This transfer would be voluntary and the exact terms would depend upon a detailed examination of the financial position. It is not intended that the Commission should make any substantial contribution to the subscriber's credit in the Fund in such cases.

5. The Commission embodied their proposals in a resolution passed at the special meeting held on the 8th May 1920 that Section 21 of the Bangalore Municipal Law, 1897 be amended as shown in the attached Draft Notification. The delay in submitting the matter for the orders of the Government is explained by the late receipt of a reply from the Accountant General, Madras, who was consulted in the matter. His letter is not forwarded as it contains nothing affecting the general question.

6. The proposals of the Commission have my full support and I trust that they will commend themselves to the Government of India. To give effect to them it will be necessary to amend the Bangalore Municipal Law. I enclose a draft notification in which the amendments are embodied for publication in the Gazette of India. The proposal may, with advantage take effect from 1st April 1920.

I have the honour to be,

Sir,

Your most obedient servant,

o/c. Sd/W.P.Burton

RESIDENT.

WTB 4/11

S. 3/R. P. B.—12-1919.—10,000.

137
/c

DRAFT.

From

No.

GOVERNMENT OF INDIA.

Foreign & Political Department.

To

Simla. October 1920.

NOTIFICATION.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to amend Sec.21 of the Bangalore Municipal Law, 1897 as follows:-

(1) In Sub-section (1) the words "on or after the first day of January 1892" and "for the purpose of rupees ten per mensem" shall be deleted, and after the word "Employment", the words "before the introduction under sub-Section (2) of a provident fund or funds" shall be inserted.

(2)

S.4.—R. P.B—8-1915.—12,000

(Continuation of Draft).

~~(i) Sub Section (3) shall be delet~~

(ii) For Sub-Section (2) the words shall be substitute ~~replace~~ ~~as follows: insert~~ "the Commission establish and maintain a provident f or funds for all officers and servan of the Commission entertained in per manent employment who are in superio service as defined in the Civil Service Regulations."

(iii) Rule section (3) shall be delet

Secretary to the Government of India.

BJ

25/10/20

3 3/4 Adj.
Bf

No. 1209 Est.B.

140

From

The Deputy Secretary to the Government of India
in the Foreign and Political Department.

To

The Hon'ble Lieutenant Colonel S.G. Knox, C.S.I., C.I.E.,
Resident in Mysore.

Dated Simla, the 29th April 1921.

Sir,

I am directed to refer to Mr. Barton's letter No. S.137 9710/294/1893, dated the 5th November 1920, regarding the proposed substitution of a Provident Fund scheme, for the existing system of pensions, on behalf of the employes of the Municipal Commission of the Civil and Military Station of Bangalore.

2. The Government of India have no objection to the proposal.

3. I am however to offer the following observations on the notification to give effect to the scheme.-

The amendment to section 21 of the Bangalore Municipal Law, 1897, proposed in paragraph (ii) of Mr. Barton's draft notification, necessitates a consequential amendment in section 22 of the Law.

As the Civil Service Regulations will cease to be in force when rules are made under section 96 B of the Government of India Act and as these rules will retain and define the words "superior service", no reference to the Civil Service Regulations is necessary.

4. A revised draft notification is enclosed and the Government of India would be glad to be furnished with any observations on it which you may wish to offer, particularly as to whether the amendments suggested in

sections 22 and 32(2) of the Law are necessary.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Secretary to the Government of India.

DRAFT N O T I F I C A T I O N.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to direct that the following further amendments shall be made in the Bangalore Municipal Law, 1897, namely:-

1. For section 21 of the said Law the following shall be substituted, namely:-

Pensions and gratuities.

"21. All officers and servants of the Commission entertained in permanent employment before the creation of a Provident Fund under the provisions hereinafter contained shall be entitled to pensions or gratuities in accordance with the rules for the time being in force under section 96B of the Government of India Act. Such pensions or gratuities shall be granted by order of the Resident, and shall be paid by the Commission from the Municipal Fund in accordance with such order."

2. In section 22 of the said Law, after the word and figure "section 21" the words "or to the benefits of a Provident Fund created under the provisions hereinafter contained" shall be inserted.

3. In section 32 of the said Law,-

(1) in clause (h) of sub-section (1), the word "and" after the word "servants" shall be omitted, and after the said clause the following shall be inserted, namely:-

"(hh) the creation and management of a Provident Fund or Funds, the levying of compulsory contributions thereto from the officers and servants of the Commission, and the supplementing of such contributions from the Municipal Fund; and"; and

(2) in sub-section (2) for the words and letters "clause (c), or clause (f)" the words and letters "clause (c), clause (f) or clause (hh)" shall be substituted.

MYSORE RESIDENT'S OFFICE,

Bangalore, 10 May 1921

No. 4382 Secy 3

95.137 and 138 with a copy of this letter to which it is a reply

A copy of the marginally* noted letter, ~~with~~ enclosure, is forwarded

No. 1209-Sec/B dated the 29th April 1921 from the Govt of India, Foreign & Pol. Dept. S. 140 (Secy)

to the President, Municipal Commr, C.M. Station of Bangalore, for information, with reference to the correspondence ending with his letter No. R.F. 1913, dated the 5th October 1920, S. 136 and for favour of an expression of his views in the matter

H. D. Griffin
5.5.21
First ~~Assistant~~ Resident.
Secy to

CRS 4/5/21

R. O. 178. (a).—R. P. B.—4-1920.—3,000.

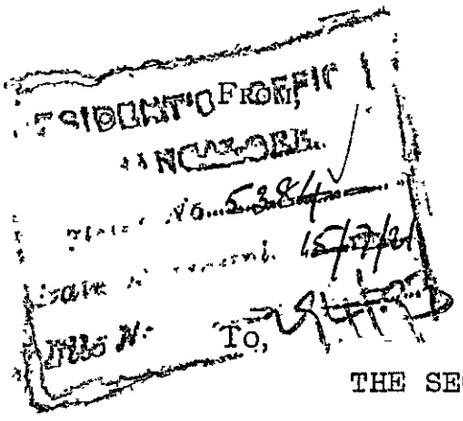
H. O.
6 2,000—21—8—1920.

No. R. & 1913
Sec 1

CIVIL AND MILITARY STATION, BANGALORE.

MUNICIPAL OFFICE.

DATED 12TH JULY 1921.
13th



O.B.E.
T.J. T A S K E R ESQ./I. C. S.,
President, Municipal Commission,
C. & M. Station, Bangalore.

To,

THE SECRETARY TO THE RESIDENT IN MYSORE,
B A N G A L O R E.

194
13

SIR,

S.141 With reference to your endorsement No. 4382, dated the 10th May 1921, forwarding for an expression of my views copy of
S.148 letter No. 1209.Est-B, dated the 29th April 1921, from the Government of India, Foreign and Political Department, on the Commission's proposal to create a provident fund for their employees, I have the honour to inform you that I placed the matter before the Commission on 30th June 1921 and they agreed to the draft proposed by the Government of India. I request that the Government of India's final orders may be obtained at an early date.

2. A copy of the Commission's resolution is enclosed for information.

I have the honour to be
Sir,
Your most obedient servant,

13.7.21

for PRESIDENT,
MUNICIPAL COMMISSION,
CIVIL AND MILITARY STATION,
BANGALORE.

I.S.
12=7=21 13.7.21

H. O.
——500—3—3—1921.

Abstract of proceedings of an ordinary ~~xxspecial~~ meeting of the Municipal Commission for the Civil and Military Station of Bangalore held at the Mayo Hall at 8-15 a. m. on Thursday the 30th June 1921.

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44. Government of India's letter on proposal to create a provident fund.

The President remarked that the Government of India had made certain observations on the proposals submitted by the Commission for the introduction of a provident fund. The observations did not in any way affect the spirit of the Commission's proposals. They might reply that the Commission had no remarks to offer.

The Vice President said that they had originally intended to give effect to the provident fund system from 1st April 1920 but that was not possible now. The system might be introduced from 1st April 1921. The President said that the difficult part of the work was framing rules and he suggested that a sub committee might be appointed at once to carry out this work. The Vice President moved the following amendments:=

"That a sub committee be appointed to draft rules regarding the introduction of a provident fund for the employees of the Commission".

Mr. Abdul Latheef seconded.

The following gentlemen were unanimously elected for the purpose.

1. The Second Magistrate.
2. Mr. J.H. Webster.
3. Mr. T.C.W. Skipp.
4. The Vice President.

Mr. Haudin thought that there should be a time limit for the submission of a report by the committee.

The President said that the sub committee might be asked to submit their report by 1st October 1921. This was approved nem con

The President then put the resolution as under:=

That a reply be sent to the Residency to the effect that the Commission agree to the amendments proposed by the Government of India, and that a sub committee consisting of the members named above be appointed for the purpose of drafting rules, their repor to be submitted by 1st October 1921.

Resolution. Accepted nem con.

==========

"COPY"

13.7.21

SECRETARY,
MUNICIPAL COMMISSION,
CIVIL AND MILITARY STATION,
BANGALORE.

I.S.
12=7=21
13.7.21

R./O. I.—R. P. B.—2-1921.—1,000.

No. 6401
294-1893.

FROM

THE HON'BLE LIEUT. COL. S. G. KNOX, C. S. I., C. I. E.,
RESIDENT IN MYSORE.

To

The Political Secretary to the Government of India,
Foreign and Political Department.

Dated Bangalore, 21st July 1921.

SIR,

I have the honour to refer to your letter No.1209-Est.B. dated the 29th April 1921, regarding the proposed substitution of a Provident Fund Scheme, for the existing system of pensions, on behalf of the employees of the Municipal Commission of the Civil & Military Station of Bangalore.

2. The matter was placed before the Municipal Commission on the 30th June 1921 and they agreed that the amendments to the Bangalore Municipal Law, 1897, provided for in the draft notification forwarded with your letter under reply are necessary. I concur in their view and would request that the revised draft Notification forwarded with your letter may kindly be issued and published in the Gazette of India.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/ S. G. Knox
RESIDENT.

BJ

No. 2270 -I.B.

Government of India.

Foreign and Political Department.

Simla, the 3rd August 1921.

Notification.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that the following further amendments shall be made in the Bangalore Municipal Law, 1897, namely :-

1. For section 21 of the said Law the following shall be substituted, namely :-

"21. All officers and servants of the Commission entertained in permanent employment before the creation of a Provident Fund under the provisions hereinafter contained shall be entitled to pensions or gratuities in accordance with the rules for the time being in force under section 96B of the Government of India Act. Such pensions or gratuities shall be granted by order of the Resident, and shall be paid by the Commission from the Municipal Fund in accordance with such order".

Pensions and gratuities.

2. In section 22 of the said Law, after the word and figure "section 21" the words "or to the benefits of a Provident Fund created under the provisions hereinafter contained" shall be inserted.

3. In section 32 of the said Law,

(1) in clause (h) of sub-section (1), the word "and" after the word "servants" shall be omitted, and after the said clause the following shall be inserted, namely :-

"(hh) the creation and management of a Provident Fund or Funds, the levying of compulsory contributions thereto from the officers and servants of the Commission, and the supplementing of such contributions from the Municipal Fund;

Please see Nos. 140-145. Draft submitted. C.R.S. 8/8/21. Issue. Now send to Resident for information. 10/8/21. Issued No 2115-24 dated 11/8/21 to Bangalore.

Funds; and"; and

(2) in sub-section (2) for the words ~~xxx~~ and letters "clause (c) or clause (f)" the words and letters "clause (c) clause (f) or clause (hh)" shall be substituted.

6035
8.8.21.

Sd. J.B. Wood,
Secretary to the Government of India.

294/93

Copy to -

The Hon'ble the Resident in Mysore, for information, reference his letter No.6441/294/1893, dated the 21st July 1921.

S.14.5 AUG 7 1921

The Finance Department, for information, with copy of connected correspondence.

Attested,

S.W.T. Roy
Superintendent,
Foreign and Political Department.

12 Aug. 21

147

MYSORE RESIDENT'S OFFICE,

Bangalore, 11th August 1921

Secret

No. 7119–7120

A copy of the marginally* noted ~~letter, with enclosure~~ notification, is forwarded to the ...President Municipal Commr. Advocate General ...Chief Platform, G. Bangalore, for information, Madras ...with reference to the correspondence ending with his letter No. RE. 1913, dated the 12/13th July 1921. S. 134 with reference to this office letter No. of 78-13-2405, dated the 3rd August 1921 for information

*No. 2270-III, dated the 3rd August 1921 from the Govt. of India in the Foreign and Pol. Dept.

S. 146

C.M.S. 8/8/21

First Assistant Resident.
Secretary to

R. O. 178. (a).—R. P. B.—$\frac{6}{4}$-1920.—3,000.

878

148

D.O.No. 2253-Est.B.

Foreign and Political Department,
Simla, the 23rd August 1921

6598 ✓
29-8-21
294/93

My dear Plowden,

With reference to Mr. Barton's letter No. 9710 / 294-1893, dated the 5th November 1920, the copy of the Madras Rules for the working of Provident Fund Institutions maintained by District Boards and Municipal Councils, is returned herewith, as requested.

Yours sincerely,

P. S. Aiyar

To

Major C.T.C.Plowden,
Secretary to the Hon'ble the
Resident in Mysore.

Please see para 4 of S. 132 of para 2 of S. 137. If approved, the copy may be returned to the President, Municipal Comm.s Draft drawn.

CTC. 30/8/21

Issue 30/8

45

C. O. 45.—R. P. B.—8-1921.—5,000.

No. 7738 Enclos. Nil. Dated Bangalore, 18th September 192.1.

From

Major C. T. S. Plowden,

SECRETARY TO THE RESIDENT IN MYSORE.

To

The President, Municipal Commr,
Cantonment, Bangalore.

S. 132 Reference Para 4 ~~my~~ his ~~letter~~ ~~telegram~~ No. 1913, dated the 27th May 1920.

Subject:—

Forwarding a copy of the Madras Rules for the working of Provident Fund Institutions maintained by District Boards & Municipal Councils.

The copy is returned.

Sd/ T. Plowden
Secretary to Resident

CMB
30/9/21.

AS
30/8

H. O.
6 2,000—25—8—1923.

No. T.1045 Gen. I
74-20

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

DATED 19 November 1923.

RESIDENT'S OFFICE,
BANGALORE.
Register No. 9328
Date of Receipt 21-11-23
File No. 214/23

From

T. AUSTIN ESQ., I. C. S.,
President, Municipal Commission,
C. & M. Station, Bangalore.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

This file has been submitted for orders. May this letter await a couple of days for the file

SIR,

I have the honour to forward, herewith, a copy of the draft rules for the introduction of a Provident Fund, approved by the Municipal Commission at a special meeting held on the 27th September 1923 (Vide copy of resolution enclosed) and to request that the Hon'ble the Resident will be pleased to confirm the rules to take effect from the date of his sanction.

I have the honour to be,

Sir

Your most obedient servant,

President, M.C.

B.P.
13/11/23.

Rules for the working of the Provident Fund maintained by the Municipal Commission C & M Station, Bangalore.

---

1. These Rules shall be called "The Provident Fund Rules" of the Municipal Commission C & M Station Bangalore" and shall take effect from the 1st day of July 1924

2. In these rules (a)"Municipal Commission" means the Municipal Commission of the C & M Station, Bangalore constituted under the Bangalore Municipal Law of 1897 or under any other Law for the time being infforce and (b) "President" means the President of such Municipal Commission.

3. The fund is established for the benefit of the permanent officers and servants of the Municipal Commission and shall be called the "Provident Fund of the Municipal Commission, C & M Station, Bangalore"

4. Subscriptions to the Fund shall be compulsory on all permanent officers and servants of the Municipal Commissio drawing a salary of not less than twenty rupees per mensem, entertained from and after ~~1st April 1921~~ the 1st July 1924, with the following exception Viz, Employees for whom the Municipal Commission is paying a pensionary contribution to Government or who are entitled to pension from Government or the Municipal Commission.

5. Any permanent Officer or servant of the Municipal Commission enter-

tained in service prior to 1st April 1921 and drawing a salary of not less than Rs.20. a month may become a subscriber to the Fund and on his doing so, shall be compulsorily bound by these Rules and shall forfeit his right, if any, to pension.

6. Notwithstanding anything contained in Rules 4 and 5 above any person other than those mentioned in the above rules may join the said Fund but such persons shall not be entitled to any bonus from the Municipal Commission as stated in clause.(b) of rule 18 (Infra)

7. No persons shall be qualified to continue to the Fund before he attains the age of twenty.

Note 1. Any subscriber to the Fund who is transfered temporarily to non-qualifying service may continue to subscribe to the Fund during such temporary absence, provided he retains a lien on his permanent appointment.

Note.2. Public Works Maistries shall be considered as belonging purely to the class of temporary servants and not entitled to contribute to the Fund

Note 3. There is no objection to the officers and servants of the Municipal Commission subscribing to the Fund while on probation if they wish and if the Municipal Commission is willing to permit them to do so;

~~similarly servants holding sub pro-tem appointments may subscribe to the Fund~~ but such persons shall not be entitled to bonus unless they are confirmed.

8. The Fund shall be formed out of and maintained by (1) contributions from subscribers, (2) interest - derived from investments and (3) any sums of money which may be paid from the general funds of the Municipal Commission.

9. Contributions from subscribers shall be levied at the uniform rate of one anna in each whole rupee (1) of the pay of their appointments while on duty or on privilege leave or (2) of the leave allowance - actually drawn while on leave of any other kind. "Pay" in this section will ~~comprise~~ comprise monthly substantive pay including acting or charge allowance, if any, but no other allowance

Note — Those holding sub. pro tem. appointments or on probation will be regarded, for the purposes of this rule, as drawing the pay of their permanent posts, and subscriptions may be levied on the latter.

10. Subscriptions due shall be deducted monthly from the establishment pay bills and the deductions adjusted to the credit of the Provident Fund accounts.

11. The amount so credited shall after the close of each month, be posted in a Provident Fund Ledger to be kept in the President's Office, from the establishement bills or from challans in respect of cash remittances.

12. At the beginning of each month

the amount deducted from the pay bills as provident fund deductions will be remitted to the Savings Bank account of the Imperial Bank of India, Bangalore or such other Bank as may be selected by the President with the sanction of the Resident in Mysore, not later than the 4th of such month, to the credit of a conjoint account which should be opened for the purpose.

13. Out of the deposits in the Savings Bank account, any sum not required for the current expenses during the year may as funds accumulate during the year or at the beginning of the following year be vested

(a) In Government securities in the manner prescribed for investments in the Postal Savings Bank Rules, an investment certificate being obtained from the Accountant General, Posts and Telegraphs, in support of such investments.

(b) In fixed deposits in the Imperial Bank of India Ltd, or in any other Bank selected by the President with the sanction of the Resident in Mysore.

Note. It is not permissible for the Municipal Commission under any circumstances to draw upon the Provident Fund for the purpose of Municipal Administration.

14. The account opened in the name

of each subscriber shall show (1) the amount of his subscriptions with the interest due thereon, and (2) the amount of all sums withdrawn.

15. (a) On opening his account in the Fund, each subscriber shall furnish to the President a certificate of declaration ~~under his signature~~ giving the name and address of one or more persons to whom he desires that, in the event of his death, the whole or any portion of the amount due to him should be paid, and may at any time revise the certificate and all certificates in force shall be duly recorded in the President's Office in a register which should be under lock and key of the President. The serial number assigned to a subscriber in this register should be communicated to the subscriber, and the head of his department for note in all subsequent bills and statements.

signed by him in the presence of the head of the office

(b) A subscriber is not permitted in his certificate of declaration to leave the amount due to him or any part of it to anyone outside his family, if he has one. When a certificate of declaration purports to leave money otherwise than to a member or members of a subscriber's family the President shall call upon the subscriber to state whether he has a family, and

if it is found that he has one, the certificate of declaration shall not be accepted.

Explanation. For the purpose of these rules, only the following survivors of a subscriber shall be held to constitute his family.

(1) Widow or Widows.

(2) Children.

(3). Widows or widows and children of a deceased son.

Note 1. An adopted child shall be considered to be a child when under the personal law of the subscriber adoption is legally recognised as conferring the status of a natural child but in this case only..

Note 2. In cases where the account of a subscriber is closed during his life time and he himself receives payment, the certificate of declaration may be returned to him and the fact recorded in the register of subscribers in the last column.

Except to the extent provided for in note 2 & Rule 18

16. The Municipal Commission will not be bound by, or recognise, any assignment or encumbrance, executed or attempted to be created which affects the disposal of the amount due to a subscriber who dies before retirement.

17. The account of each subscriber shall be closed:-

(1) When he is dismissed from the service of the Municipal Commission or removed or called upon to resign on account of misconduct or inefficiency or resigns without notice or permission or in the case of a servant appointed on probation, if he is not confirmed at

the end of the probation period, or

(2) When he retires from service by reason of certified physical incapacity or on attaining the age of 55 years or after completing qualified service for 30 years or when his services are dispensed with owing to a reduction of establishment, or some cause other than his own misconduct, or when he is permitted to resign under any circumstances other than those mentioned in clause (1) of this rule, or

or by reason of his permanent transfer from qualifying to non-qualifying service.

(3) When he dies.

18 (a). When a subscriber's account is closed under clause (i) of Rule 17, he shall be paid only the amount standing to his credit.

(b) When an account is closed under clause (2) or clause (3) of Rule 17 the subscriber or his nominees or heirs as the case may be shall be paid the whole amount standing to his credit on the date of closing together with a sum equal to half that amount contributed by the Municipal Commission from its general funds ~~set apart for this purpose~~.

Note 1. Subscriptions and bonuses payable under this rule which are not claimed within six months shall be transferred to the head "Deposits" and dealt with under the rules applicable to "Deposits" generally:

In the case of a subscriber's death, the six months shall be calculated from the date on which a registered notice is sent in the prescribed form to the person or persons specified in the

certificates of declaration referred to in rule 15.

Note 2. In cases in which a portion of the contributions paid by a subscriber has been taken in lieu of the security which he would otherwise have to furnish, the return of such security to the subscriber or his heirs, as the case may be, shall be withheld for a period of 6 months from the date of the termination of the service of such subscriber or until the half yearly audit is completed.

19. The President may allow temporary withdrawals of subscriptions and interest thereon, subject to the conditions that the amount so withdrawn is limited to three months pay and shall be repayable at the direction of the President in not less than 12 instalments or more than 24, and that the withdrawals are limited to occasions when the pecuniary circumstances of a subscriber are such that the indulgence is absolutely necessary.

The following may be recognised as legitimate occasions on which withdrawals may ber permitted.

(a) to pay expenses incurred in connection with the illness of the subscriber or a member of his family

(b) to pay for the passage of any member of the subscriber's family coming from beyond the sea to join

him or requiring to make a journey beyond the sea for some urgent cause.

(c). to pay expenses in connection with the marriages, funerals, or ceremonies which by the religion of the subscriber it is incumbent upon him to perform, and in connection with which it is obligatory that expenditure should be incurred.

Note. When an advance is repaid, as regards principal, in twelve instalments representing interest and equivalent to 3 per cent of the amount of the advance should be paid in the month following that in which the last instalment is paid. Similarly an additional instalment equivalent to 6 per cent of the total amount of the advance should be paid when the advance is repaid in more than twleve instalments. In calculating 3/6 per cent as above, a fraction of a rupee should be taken as ~~the next higher whole~~ one rupee if it exceeds eight annas and should be ignored, if it does not. The interest so levied should be credited to the subscriber's account.

20. At the end of each year, the account of each subscriber shall be credited with interest on his average balance during the year at such rate as may be fixed from time to time by the President.

21. As soon as possible after the close of each year every subscriber

will be furnished with a statement in the prescribed form showing the amount at his credit inclusive of interest. Depositers are required to satisfy themselves as to the correctness of these statements, and errors in them should be brought to the notice of the President within one month from the date of their receipt.

22. The President will cause to be kept a Provident Fund Ledger of subscribers, an Abstract Register and a Cash Book for the transaction of the Fund. The Provident Fund Ledger and the Abstract Register will be posted as regards receipts of subscriptions from the pay bills and as regards withdrawals from the paid vouchers concerned. At the end of the year interest will be calculated on the account of each subscriber and the amount posted in the respective columns against each subscriber. The totals should then be made and the necessary entries made in the Cash book.

The cashbook will be opened every month with the closing balance of the previous month. The total amount of subscriptions realised will be credited in one entry at the end of the month, but all other transactions should be recorded as soon as they occur, care being taken to show the amounts in the proper

columns. The cash book should be balanced every month and the figures reconciled with those in the monthly accounts. When the cash book has been closed, the closing balance under the heads "Subscriptions" should be verified with the corresponding total in the Abstract Register, while that shown under "Investments" should be verified with the figures in the Register of Investments as relating to Provident Fund.

If any differences are noticed when effecting the reconciliations above referred to, steps should be taken at once to find out the cause thereof and the necessary adjustments should be promptly made.

The Provident Fund Ledger, Abstract Register, Cash Book, Register of Subscribers and Heirs and other records of the Fund should be examined monthly by the Secretary and quarterly by the President and should be reviewed every year by the ~~Inspecting Staff of the Examiner of Local Fund Accounts, Madras.~~ Madras forms to be adopted.

Govt. Auditor entrusted with the audit of the accounts of the Bangalore Municipality.

B.P.
14/11/23.

"Copy."

Alexander Lranamuttu
19. xi. 23.

Proceedings of a special meeting dated 27th September 1923.

---:0:---

115. Draft Provident Fund Rules.

Referred to the Municipal Commission. (This item was deferred at the adjourned special meeting held on the 31st August 1923).

The Vice President remarked that a Committee had been appointed some time ago, soon after the pensionary contribution had been abolished, to frame rules for the establishment of a Provident Fund for the Municipal employees. Certain rules had been framed by that Committee, on the basis of the Madras and Bombay Provident Fund Rules and passed by the Standing Committee. He drew the attention of the Commissioners to two important points in the proposed rules. One was regarding the contribution to be made by the Commission. In other Municipalities and Railways this amount of contribution was equal to that contributed by the employees: whereas in these rules it is proposed to give only 50% of the contribution, as the present finances of the Commission would not permit of a larger contribution. Before he drew the attention of the Commission to the second point, he desired them to express an opinion as to whether they were prepared to raise the contribution.

The Commission was not in favour of raising the contribution.

Before the second point was put to the Commission Mr. Jeremiah suggested that the words "shall not be permissible" be inserted in place of the words "is not permissible" in the "Note" under Rule 13 (b). He also raised the question whether the Commissioners should not have discretionary power in regard to the choice of a Bank in which to deposit the moneys of the fund. The Bangalore Bank, for instance, was a very old local Bank which the Commissioners might choose to select instead of the Imperial Bank of India as provided for in the draft rules.

Mr. Latheef said that the matter might be left to the discretion of the President.

Mr. Johnson remarked that the use of the words "is not

permissible" was quite good enough.

Mr. Jeremiah wished to know the reason why a subscriber had not the privilege of leaving his money to whomsoever he liked (vide rules 15 (b)).

The Chairman said that the fund was intended as a means of making provision for the families of employees but that if a subscriber had no family he could leave the money to anyone he chose.

Mr. Jeremiah raised the point as to whether illegitimate children also could be included as members of the family. According to the English Law, as far as he knew it, illegitimate children did not come within it. He said he did not know anything about the Hindu Law.

The Chairman enlightened Mr. Jeremiah on that point and said that even illegitimate children, according to Hindu Law, could be heirs-at-law.

The Chairman then drew the attention of the Commissioners to the second point. He said that certain employees had been entertained by the Commission after the 1st April 1921 from which date pensionary contribution had been abolished, and he wished to know the views of the Commission as to how these were to be dealt with? There were 26 such men, including the Secretary. The rules could not have retrospective effect.

Mr. Rajagopal Moodr. enquired as to whether any pensionary contribution was made.

The Chairman observed that those people who had been employed since 1921, according to their present law were entitled to a pension without giving a pensionary contribution.

Mr. Rajagopal Moodr. remarked that if those people did not contribute anything from 1921-23, they had no right to get money from the Commission.

The Chairman remarked that employees entertained since 1921 may be shown some concession, If that were not done, they would lose a service of nearly 3 years. It was not compulsory

for those in service prior to April 1921 to join the Provident Fund: It was left to their option.

The Draft Provident Fund Rules were then put before the meeting and passed without any alterations or amendments.

Resolved that the Draft Provident Fund Rules be passed.

"COPY"

B.P.
13/11/23

Alexander Shanasuks
19. XI. 23.

17

MYSORE RESIDENT'S OFFICE,

Bangalore, 11/12/1923

No. 10287 Luc 2

A copy of the marginally* noted letter, with enclosures, is forwarded to the Accountant-General, Madras, with the request that the Resident may kindly be favoured with his remarks on the draft rules proposed.

T No. 74-no dated 19.11.23 from the President, Mun. Commrs, Cuddalore

S/ A.R.L. Cakes.

Secretary to the Resident.

R. O. 106. (a).—R. P. B.—7-1923.—3,000.

171+ 192

O.F. 114—10,000—4-8-22.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters above the number as given opposite, may be quoted. The communications should be addressed to—

THE ACCOUNTANT-GENERAL,
POST BOX No. 801,
MADRAS, E.

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS,

Fort St. George, the 4th *of* February 192 4.

No. Fds.22-697

From

THE ACCOUNTANT-GENERAL,
MADRAS.

RESIDENT'S OFFICE
6/2/24
BANGALORE.
Register No. 1004
Date of Receipt 5-2-24
Date No. 284/S-2

To

ENCLOSURES.

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

SIR,

S.178 With reference to your Memo No.10287/294-1893, dated 11th December 1923 for the working of the Provident Fund maintained by the Municipal Commission, Civil and Military Station, Bangalore, I have the honour to observe as follows:-

I Rule 7. Note 3. It is not clear whether the expression "such persons" occurring in the last line of the note includes officers on probation. It is not also clear if the probationers and sub pro tem men who have chosen to subscribe would be entitled to bonus with retrospective effect i.e., including the probationery and sub pro tem service, as soon as they are confirmed, or whether they would get the bonus only with effect from the date of confirmation. The matter may be made clear.

II Rule 18.(b). The closing words "set apart for this purpose" may perhaps be omitted.

Rule 18. Note 2. This conflicts with Rule 16.

Rule 16. may be amplified so as to bring in Note 2 to Rule 18 as an exception by some suitable addition e.g., "except to the extent provided for in Note 2 to Rule 18".

Rule 20. The terms "average balance" may be defined or explained.

Rule 22. - For "Inspecting staff of the Examiner of Local Fund Accounts, Madras" may be substituted --- "Government Auditor entrusted with the audit of the accounts of the Bangalore Municipality".

I have the honour to be,

Sir,

Your most obedient Servant,

Deputy Accountant-General.

171B 47½

S. 23—R. P. B.—9-1920.—10,000.

Memorandum.

No. 2082 Encl

From Secy to the President

Bangalore, dated 7/3/1924.

To The President
Mun[l] Commissioner
Cont[t]. Bangalore

Ref[ce]: His letter no. T 1045/14-20, dated the 19th Nov. 1923, fl 170 forwarding a copy of the draft rules for the introduction of a Provident Fund.

The President, Municipal Comm[rs], Bangalore, is requested to be so good as to state whether he sees any objection to the amendments specified in the annexure to this memorandum; some of which are proposed at the suggestion of the Accountant-General, Madras.

2. The President is also requested

(i) to suggest a suitable definition or explanation of the expression "average balance" occurring in rule 20; and

(ii) to state whether

A.G.'s criticism under Rule 20 (Vide Encl).

it is necessary or desirable
to bring the proposed Fund
within the scope of the
Provident Funds Act, 1897.

Sd/ A. Peters
for Secy to the President

UR
13.2.14

VP
3/3

Annexure.

Amendments to the draft rules relating to the Provident Fund of the Mun. Commrs, Cons'by, Bangalore.

(i)	Rule 4	For "1st April 1921", substitute "the date of introduction of the Fund", ~~substitute as necessary~~
(ii)	Rule 5	Do.
(iii)	Rule 6	For "any person other than those mentioned in the above rules", substitute "any officer or servant of the Mun. Commrs other than those mentioned in the above rules"
(iv)	Do.	For "as stated in clause (b) of rule 18", substitute "under clause (b) of rule 18".
(v)	Rule 7	For note 3, substitute the

the following :—

" There is no objection to the offers or servants of the Muni. Commissioners subscribing to the Fund while on probation or holding sub. pro tem. appointments only, if the Muni. Commissioners is willing to permit them to do so ; but such persons shall not be entitled to bonus unless they are confirmed

(vi) Rule 9. Add the following as a note :—

" Note — Those holding sub. pro tem appointments or on probation will be regarded, for the purposes of this rule, as drawing the pay of their permanent posts, and subscriptions may be levied on the latter "

(vii) Rule 15 — Sub-rule (1) After the —

S. 4.—R. P. B—10-1916.—10,000

(Continuation of Draft.)

(vii) Rule 15 (a). For the words "under his signature", substitute "signed by him in the presence of the head of the office"

(viii) Rule 16 At the beginning of the rule, insert the words "Except to the extent provided for in note 2 to Rule 18"

(ix) Rule 17, sub-rule (1) After the word "misconduct" insert the words "or efficiency"

(x) Rule 17, sub-rule (2) after the word "misconduct" insert the following words:—

"or by reason of his permanent transfer from qualifying to non-qualifying service

P. T. O.

(Continuation of Draft.)

(xi) Rule 18 (b) Omit the closing words "set apart for this purpose"

(xii) Rule 22.

For "Inspecting staff of the Examiner of Local Fund Accounts, Madras", substitute "Govt. Auditor entrusted with the audit of the accounts of the Bangalore municipality."

VO / 3 VI

VA 8 / 3 13

H. O.
---2,000—25—8—1923.

No. T.1045/23
74 - 20
Encl. 3

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

DATED 5th May 1924.

FROM

3433 T. AUSTIN ESQ., I. C. S.,
President, Municipal Commission,
C. & M. Station, Bangalore.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

SIR,

With reference to your memorandum No. 2082 ~~dated~~ dated the 7th March 1924, I have the honour to reply seriatim as follows:-

(1) The Commission accepted the amendments, to the proposed Provident Fund Rules, specified in the annexure to your memorandum, at their Special Meeting held on the 30th April 1924 (Vide copy of resolution enclosed).

(2) As regards the definition or explanation of the expression "average balance" occurring in Rule 20, I enclose for your information a copy of letter No.8-X-475, dated 1st May 1924 from the Examiner of Local Fund Accounts together with a copy of the enclosure thereto in reply to this office letter No.T.1045/23, dated 15th April 1924 on the subject (copy enclosed).

(3) It is necessary to bring the proposed Fund within the scope of the Provident Fund Act, 1897.

I have the honour to be,
Sir,
Your most obedient servant,

T. Austin
5/5
PRESIDENT, M.C.

B.P.
5/5/24.
XPP.
5/5

Municipal Commission's resolution dated 30th April 1924.

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126. Letter No.2082; dated the 7th March 1924, from the Secretary to the Resident in regard to the proposed rules for the introduction of a Provident Fund.

The Standing Committee recommend that the amendments suggested by the Secretary to the Resident be accepted.

Resolved that the amendments, to the proposed Providen Fund Rules, suggested by the Secretary to the Resident be accepted.

B.P.
5/5/24.

"COPY"

K Parameswara Iyer
5/5/-

Sd. T. AUSTIN,
PRESIDENT, M.C.

No.8 -X- 475.

Office of the Examiner of Local Fund Accounts,
Madras,
Fort St. George, dated 1st May 1924.

From

K. R. Sadashiva Rao, Esq., B.A., (Cantab),

Examiner of Local Fund Accounts, Madras.

To

The President,

Municipal Commission,

Civil and Military Station, Bangalore.

Sir,

Reference:- Your letter T.1045/23, dated 15-4-'24.

I have the honour to forward herewith a copy of paragraphs 1 and 3 of this office letter No.8-10-1576, dated 2-7-1920, which contain the answer to the point raised by you.

P.T.O.

I have the honour to be,

Sir,

Your most obedient servant,

Sd. K. S. Mudaliar,
For Examiner of Local Fund Accounts.

B.P.
5/5/24.

"COPY"

K Parameswaran 2/5
5/5-

Copy of paragraphs 1 and 3 of this office letter No.8-10-1576, dated 2-7-1920.

With reference to your letter R.C.No.1040/D.B., dated 2-6-1920, I have the honour to state that it is not necessary for the purpose of crediting interest in the Provident Fund Subscriber's account to work out the average balance. It will suffice if interest is calculated at 4% on the total of the monthly closing balances of a subscriber's account. To quote an example, a deposit of Rs.100/- every month will earn interest of Rs.26/- at the end of the year In other words, an aggregate balance of Rs.7800/- will fetch Rs.26/- and this works to 16/25 pie per rupee. Interest may be calculated at this rate on each account.

2. X X X X X X X X X X X X X

3. As regards bonus, there is not monthly addition and the interest should be calculated only at the end of the year, on the opening balance. The amount of bonus outstanding at the end of the previous year together with the amount adjusted in the current year and the

P.T.O.

interest calculated as above, will form the opening balance of the next year

Sd. K. S. Mudaliar,
Superintendent.

"COPY"

B.P.
5/5/24

K Parameswara Iyr
5/5

_____ DEPARTMENT.

_____ BRANCH.

Draft Letter / Memorandum / Telegram

Heading :

Case or Diary No. _____

If post copy of telegram required _____

Date of despatch of above _____

List of enclosures Encl.

Class for Telegrams ORDINARY / EXPRESS.

No. 4323 Dated 28/8/1924

To

Proceedings of the Hon'ble the Resident in Mysore.

(Code word for telegrams.)

Read :-

(i) Letter No. T 1045/24-20, dated the 19th Nov. 1923, from the President Mun. Commrs, Cons Sbn. Bangalore.

(ii) Letter No. T 1045/24-20, dated the 5th May 1924, from ... Do ...

sd 170

LUC

Order.

The Hon'ble the Resident is pleased to confirm the Proviso to Fund rules submitted by the Mun. Commissioners, Cons Sbn., Bangalore, subject

S. 5.

SGPI—S27—165DCFS—19-11-23—4,00,000.

…mendments
…reed to by
…ind. Commissi…
…e rules as approved
are appended to these
proceedings & will take
effect from the 1st
July 1924.

×Sl 170/a.
as corrected.

Sd. A.N.L. Cable.
Secy to the Resident.

To the President, Mand. Comm,
Ocre.

AO
16/5

[Appendix

Rules for the working of the Provident Fund maintained by the Municipal Commission Civil and Military Station, Bangalore.

-----oOo-----

1. These Rules shall be called "The Provident Fund Rules of the Municipal Commission Civil and Military Station, Bangalore" and shall take effect from the 1st day of July 1924.

2. In these rules (a) "Municipal Commission" means the Municipal Commission of the Civil and Military Station, Bangalore constituted under the Bangalore Municipal Law of 1897 or under any other law for the time being in force and (b) "President" means the President of such Municipal Commission.

3. The fund is established for the benefit of the permanent officers and servants of the Municipal Commission and shall be called the "Provident Fund of the Municipal Commission, Civil and Military Station, Bangalore".

4. Subscriptions to the Fund shall be compulsory on all permanent officers and servants of the Municipal Commission drawing a salary of not less than twenty rupees per mensem, entertained from and after the date of introduction of the Fund with the following exception Viz. Employees for whom the Municipal Commission is paying a pensionary contribution to Government or who are entitled to pension from Government of who are entitled to pension from Government or the Municipal Commission.

5. Any permanent Officer or servant of the Municipal Commission entertained in service prior to the date of introduction of the Fund and drawing a salary of not less than Rs.20 a month may become a subscriber to the Fund and on his doing so, shall be compulsorily bound by these Rules and shall forfeit his right, if any, to pens

6. Notwithstanding anything contained in Rules 4 and 5 above an officer or servant of the Municipal Commission other than those mentioned in the above rules may join the said Fund but such pers shall not be entitled to any bonus from the Municipal Commission

under clause (b) of rule 18 (infra).

7. No person shall be qualified to contribute to the Fu
before he attains the age of twenty.

Note.1. Any subscriber to the Fund who is transferred - temporarily to non-qualifying service may continue to - subscribe to the Fund during such temporary absence, provided he retains a lien on his permanent appointment.

Note.2. Public Works Ministries shall be considered as belonging purely to the class of temporary servants and not entitled to contribute to the Fund.

Note.3- There is no objection to the officers and servants of the Municipal Commission subscribing to the Fund while on probation or holding sub protem appointments only, if the - Municipal Commission is willing to permit them to do so; but such persons shall not be entitled to bonus unless they a confirmed.

8. The Fund shall be formed out of and maintained by (Contributions from subscribers, (2) Interest derived from investments and (3) any sums of money which may be paid f the general funds of the Municipal Commission.

9. Contributions from subscribers shall be levied at the uniform rate of one anna in each whole rupee (1) of the pay of their appointments while on duty or on privilege leave or (2) of the leave allowance actually drawn while on leave of any other kind. "Pay" in this section will comprise monthly substantive pay including acting or charge allowance, if any, but no other allowance.

Note.- Those holding subprotem appointments or on probation will be regarded, for the purposes of this rule, as drawing the pay of their permanent posts, and subscriptions may be levied on the latter.

10. Subscriptions due shall be deducted monthly from the -- establishment pay bills and the deductions adjusted to the credit of the Provident Fund Accounts.

11. The amount so credited shall after the close of each - month, be posted in a Provident Fund Ledger to be kept in t' President's Office, from the establishment bills or fro chalans in respect of cash remittances.

12. At the beginning of each month the amount deducted from the pay bills as provident fund deductions will be remitted to the Savings Bank account of the Imperial Bank of India, Bangalore or such other Bank as may be selected by the President with the sanction of the Resident in Mysore, not later than the 4th of such month, to the credit of a conjoint account which should be opened for the purpose.

13. Out of the deposits in the Savings Bank Account, any sum not required for the current expenses during the year may as -- funds accumulate during the year or at the beginning of the -- following year be vested.

(a) In Government securities in the manner prescribed for investments in the Postal Savings Bank Rules, an investment - certificate being obtained from the Accountant General, Posts and Telegraphs, in support of such investments.

(b) In fixed deposits in the Imperial Bank of India Limited, or in any other Bank selected by the President with the sanction of the Resident in Mysore.

Note. It is not permissible for the Municipal Commission - under any circumstances to draw upon the Provident Fund for the purpose of Municipal Administration.

14. The account opened in the name of each subscriber shall show (1) the amount of his subscriptions with the interest due thereon, and (2) the amount of all sums withdrawn.

15. (a) On opening his account in the Fund, each subscriber shall furnish to the President a certificate of declaration ~~sign~~ signed by him in the presence of the head of the office giving the name and address of one or more persons to whom ~~he~~ -- desires that, in the event of his death, the whole or any -- portion of the amount due to him should be paid, and may at any time revise the certificate and all certificates in force shall be duly recorded in the President's Office in a register which should be under lock and key of the President. The serial - number assigned to a subscriber in this register should be -- communicated to the subscriber, and the head of his department for note in all subsequent bills and statements.

connection with which it is obligatory that expenditure should be incurred.

Note. When an advance is repaid, as regards principal, in twelve instalments, a thirteenth instalment representing - interest and equivalent to 3 per cent of the amount of the - advance should be paid in the month following that in which the last instalment is paid. Similarly an additional instalment equivalent to 6 per cent of the total amount of the advance - should be paid when the advance is repaid in more than twelve instalments. In calculating 3/6 per cent as above, a fraction of a rupee should be taken as one rupee if it exceeds eight annas and should be ignored, if it does not. The interest so levied should be credited to the subscriber's account.

20. At the end of each year, the account of each subscriber shall be credited with interest on his average balance during the year at such rate as may be fixed from time to time by the -- President.

21. As soon as possible after the close of each year a every subscriber will be furnished with a statement in the prescribed form showing the amount of his credit inclusive of interest. Depositors are required to satisfy themselves as to the correctness of these statements, and errors in them should be brought to the notice of the President within one month from the date of -- their receipt.

22. The President will be made to be kept a Provident Fund Ledger of subscribers, an Abstract Register and a Cash book for the -- transactions of the Fund. The Provident Fund Ledger and the -- Abstract Register will be posted as regards receipts of subscriptions from the pay bills and as regards withdrawals from the paid vouchers concerned. At the end of the year interest will be calculated on the account of each subscriber and the amount -- posted in the respective column against each subscriber. The totals should then be made and the necessary entries made in the Cash book.

The cash book will be opened every month with the closing balance of the previous month. The total amount of subscriptions realised will be credited in one entry at the end of the month, but all other transactions should be recorded as soon as they - occur, care being taken to show the amounts in the proper -

columns. The cash book should be balanced every month and the figures reconciled with those in the monthly accounts. When the cash book has been closed, the closing balance under the heads "Subscriptions" should be verified with the corresponding total in the Abstract Register, while that shown under "Investments" should be verified with the figures in the Register of Investments as relating to Provident Fund.

If any differences are noticed when effecting the reconciliations above referred to, steps should be taken at once to find out the cause thereof and the necessary adjustments should be promptly made.

The Provident Fund Ledger, Abstract Register, Cash Book, Register of Subscribers and Heirs and other records of the Fund should be examined monthly by the Secretary and quarterly by the President and should be reviewed every year by the Government Auditor entrusted with the audit of the accounts of the Bangalore Municipality.

(Madras forms to be adopted).

" COPY ".

REGISTRAR, RESIDENT'S OFFICE.

H.V.R.

_____ DEPARTMENT. 171-E File No.

_____ BRANCH. Serial No.

Draft Letter / Memorandum / Telegram

Heading:

Case or Diary No. _____

If post copy of telegram required _____

Date of despatch of above _____

List of enclosures _____

Class for Telegrams ORDINARY. / EXPRESS.

No. 59. Dated 28/5/ 1926

~~To~~

Notification

~~(Code word for telegrams.)~~

~~Superseded by~~
~~Act No XIX of~~
~~1925~~
~~47 in 6~~

In exercise of the powers conferred upon him by sec. 6 of the Provident Funds Act, 1897, as applied to the Consn. of Bangalore, the Hon'ble the Resident in Mysore is pleased to extend the provisions of the said Act to any Provident Fund established for the benefit of its employees by the Mun'l. Commissioner, Consn, Bangalore.

Sd. A. N. L. Calder.
Secy to the Resident

To be published in the Residency Order.
To the President, Mun'l. Commr, Consn. Bangalore, with reference to para (3) of his letter no. T 1045/23, dt 5.5.26 (L.C.)

S.5.

SGPI—S27—165DCFS—19-11-23—4,00,000.

NOTES AND PRECIS.

S. 6.—R. P. B.—5-1922.—5,200.

Mar[illegible] of binding not to be written in.

File No. 294 C
1893.

S. 132
(Cur)

Office Note.

Letter No. 1913 dated the 27th May 1893
from the President, Municipal Commr
Cantt. Station, Bangalore.

SUBJECT.

Pensions and gratuities to Municipal
Offices and servants.

(1)

A reference is invited to Rls. 27,
32, 38 & 39 of Fl 342 of 1889.

In their letter No. 3312-I, dated the 24th
August 1892, the Govt of India in
the Foreign Dept approved of the
proposals for the grant of pensions
to the employés of the Municipality
of the Cantonment.

Please see Section 21 of the Bangalore
Municipal Law, 1897.

An amendment was introduced in
Section 21 (1) of the Municipal Law
Vide Rls. 103 (para 2) of 1904.

(2)

The President of the Municipal
Commission has now come forward
with the proposals (1) to abolish the
existing practice of recovering
pensionary contribution, & (2) to
establish a provident fund as
specified in the Circular.

It seems desirable to
consult the A.G. Madras, and
obtain his views before proceeding
further

put up

6.38 C
F 342
89

S. I.—H. P. B.—8-1919.—5,000.

further in the matter.

: Submitted for orders with a draft for approval.

CAS.
14/6/20

Marg in for binding not to be written on.

Received No 52(8.8).18.6.20 87133

Letter No 8-13-2005 & 3-E.20 from the Accountant Mistry

Please see S 132, 133 & 134 (L.u.c), & notes above (3)

: The Accountant says that there is no objection to amending the Law as proposed by the Municipal Comm., with the sanction of India, but suggests that the Provident Fund be made compulsory only in the case of those appd. after the establishment of the Fund -

Before proceeding further & submitting the case to Govt, the suggestion made in para 2 of the Hon's letter may be referred to the Collector for remarks.

18/8/20 Secy. to Govt. of Z.U.C.

& the Provisional Municipal Commr. for remarks.

15/8/20.

Draft sent

16/8/20

Received No 7313 & 21.8.20 135-

Letter from President M.C. Re No 1913 & 5-10-20 (136 Luc

Please see S 132-134 & Luc (135) of the foregoing notes. -

: The proposal may perhaps be accepted.

Notes-*continued*

Margin for binding not to be written on.

'Draft to G.G.O. is dated.

25/10/20

29/10

S.137

Issued no. 97108 5-11-1920

S. 2—R. P. B.—2-1918—5,000.

Margin for binding not to be written on.

File No. 294/1893

S. NCO

Office Note.

Letter No. 1209-Gov B, dated the 22nd April from the Govt of India, Foreign Dept.

SUBJECT.

Substitution of a Provident Fund Scheme for the existing system of pensions on behalf of the employees of the Municipal Commr.

Please see S. 137 of F 294/1893.

Section 36 of the Govt of India Act, 1919, is to be inserted as a new Section 96 B in the Principal Act (Act of 1915).

Vide p. 194 Part I of the Gazette of India dated 31st January 1920.

The Govt of India have no objection to the proposal. But they have suggested certain amendments.

Draft to the President, Municipal Commr, is submitted.

C.V.S. 4/5/21. A.S. 4/5. J.D. 5.5.21

S. 141.

Issued no. 4382 & 10.5.1921.

Letter No. R.C. 1913, dated the 12th/13th July 1921, from the President, Municipal Commr, Corporation.

Please see SS. 137 and 140 ante.

The Municipal Commr. have approved of the amendments proposed by the Govt of India.

Draft submd for approval

C.V.S. 15/7/21. A.S. 16/7. J.D. 18/7/21

C.L.

S. 144

S. 145

S. L.—R. P. B.—6-1920.—10,000.

Issued nos 6441 & 21-5-1924

Gazette of India Ext 31.1.1920 Vol I pgs 188-44. D B

Letter No. T 1045 Dated 18-11-23 from the President Mad. Comm: to Govt } 170 LUC

Please see sls 137, 140, 145 & 146 and LUC

(6)

It would seem desirable that the Accountant General, Madras, (who was consulted on the first proposals on the subject put forward by the Mad. Comm:) should be invited, before confirming the draft rules, now framed, to offer his remarks.

Draft issued.

C.W.B. 6.12.23 A.S. 6/12

Issued No. 10287 & 11. 12. 24 S. 171.

Notes-*continued*

Margin for binding not to be written on.

sl 17 PA

Letter No. FDS 22-687, d. 4-2-24 from the Accountant General Madras

Please see sls 170 & 171 and LUC.

(7) The rules for the working of the Provident Fund to be maintained by the Muni Commrs are at sl 170/a: Under sec. 3 of the Bangalore Muni. Law, they require the approval of the Resident, before effect can be given to them.

(8) Rule 4

(i) It is not clear why 1st April 1921 is mentioned. There is perhaps no objection to this but the idea was that subscriptions should be made compulsory for all permanent superior employes entertained after the date of the introduction of the Fund. For '1st April 1921', therefore may perhaps be substituted the date from which the rules

× para 4 of sl 137

S.2—R.P.B.—12-1923—10,000.

take effect i.e. the date of introduction of the Fund.

Margin for binding not to be written on.

(ii) In the penultimate line of this rule, between the words 'or' and 'entitled' the words 'who are' may be inserted.

Rule 5

(9)

The same remarks as under rule 4 apply — write above 1st April 1921'.

Rule 6

(10)

(i) Instead of "any person other than those mentioned in the above rules", it may perhaps be more precise to say "any officer or servant of the Provl. Govt. other than those mentioned in the above rules."

(ii) for the words "as stated in clause (b) of rule 18" it may be better to substitute "under clause (b) of rule 18".

Margin for binding not to be written on.

Rule 7

(11)

Please see the Accountant General's criticisms on this rule.

To meet his first criticism Note 3 may perhaps be recast as follows:—

"There is no objection to the officers or servants of the Mund. Commission subscribing to the Fund while on probation or holding sub. pro. tem. appointments only, if the Mund. Commission is willing to permit them to do so; but such persons shall not be entitled to bonus unless they are confirmed."

(12)

As regards the A.G.'s second criticism, it does not appear that any modification is really necessary. Rule 18 (b) regarding bonus says that "when an account is closed ..... the subscriber or his nominees or—

S.2—R.P.B.—12-1923—10,000.

heirs ... shall be paid the whole amount standing to his credit on the date of closing together with a sum equal to half that amount contributed by the Mun. Commission ..."
The amount of the bonus to be paid does not strictly depend upon whether the probationary or sub. pro tem. service is included or not. It depends only on the amount standing to the subscriber's credit in the account & this amount of course includes sums contributed, if any, during the probationary or sub. pro tem. service

Margin for binding not to be written on.

Rule 9:

It is stated that "pay" will comprise "monthly substantive pay including acting or charge allowance, if any, but no other allowance."

(13)

As it is however intended to permit, at the discretion of the Mun. Comm. officers on

Margin for binding not to be written on.

probation of those holding sub. pro tem. appts. to contribute to the fund, it may perhaps be desirable to insert a note as follows, on the analogy of note 2 under Madras rule 5

× p 203 of Local Boards Manual (not printed)

"Note — Those holding sub. pro tem appointments or on probation will be regarded, for the purposes of this rule, as drawing the pay of their permanent posts, and subscriptions may be levied on the latter"

Rule 15

(14)

Note (2) under Madras rule 12 provides that in cases in which it is not found feasible for the certificates to be executed in the presence of the head of the office their execution before certain revenue officers is permissible.

We may perhaps have

a provision to the effect that the certificate of declaration under rule 15 should be executed in the presence of a responsible officer of the Mercl. Comm.ⁿ — say the head of the office

Margin for binding not to be written on.

Rule 17

Sub-rule (1)

(15)

After "misconduct" the words "or inefficiency" may perhaps be added. These words occur in the corresponding Madras rule — Rule 14 (1)

Sub-rule (2)

(16)

After the word "misconduct", the following may perhaps be inserted; although the cases to be regulated by them are likely to be rare :—

viz Madras rule 14(2)

"or by reason of his permanent transfer from qualifying to non-qualifying service."

Margin for binding not to be written on.

(17) Rule 18 (b)

The closing words "set apart for this purpose." may be omitted as suggested by the A.G

(18) Rules 18 & 16

The A.G. points out a conflict between these two rules. His suggested amplification of rule 16 may be accepted.

(19) Rule 20

1) Please see the A.G.'s criticism. It may perhaps be well to consult the P.M.C in regard to a suitable definition of the term "average balance."

2) Under the Madras rules, the authority empowered to

S.2—E.P.B.—12-1922—10,000.

to vary the 4 per cent. interest fixed by the Govt. is the local body itself or note its President — Vide note under Madras rule 19

Here, in the rules adopted by the Mun. Comm., the corresponding authority to fix rate of interest is the President. — Perhaps this may be agreed to.

Margin for binding not to be written on.

Rule 20

The A.G.'s alteration may be agreed to. (20)

Another point which may perhaps be considered in connection with these rules is whether it is necessary or desirable to get the provisions of the Provident Funds Act, 1897 (which is in force in this station) which apply directly to Govt. or Railway Provident Funds, extended to the case of the (21)

Notes-continued

Margin for binding not to be written on.

Municipal Provident Fund
The effect will be ~~to protect~~
that compulsory deposits
in the Fund will be protected
from any attachment under
a decree or order of a Court
of Justice — Vide sec. 4 of
the Trust Funds Act, 1877 (put-
up). The Madras Municipal
Provident Funds are so
protected — Vide note under
rule Madras rule 2.

(Since removed)

For orders whether the PMC
may be consulted on this point.

CVR
27.2.24

(22) The amendments suggested
the above note may be put to the
P.M.C., and he may also be
consulted as to the definition
of "average balance" and the
bringing of the Fund within the
scope of the Provident Funds Act
1897.

Matter
1/3/24

AS
28/2

Draft sub'd.

CVR
1.3.24

AS
3/3

Issued no. 2082-8 7. 3. 1924. S. 173 B.

Margin for binding not to be written on.

Letter No. T 1044/23 dt. 5.5.24 } LUC
from P.M.C. Bezwada } 171 C

Please see serials 170, 171, 171A and 171B and LUC

(23)

The Munl. Commissioner has accepted all the amendments suggested in the annexure to sl 171 B

(24)

In para 2 of sl 171 B, the President was asked (at the suggestion of the A.G. Madras - sl 171A) to suggest a suitable definition or explanation of the expression "average balance" occurring in rule 20 (sl 170/a). With refee to this the President encloses a copy of a letter from the Examiner of Local Fund Accounts, Madras, in which it is stated that it is not necessary, for the purpose of crediting interest, to work out the average balance. For the present at any rate, we may perhaps leave it at ~~it is~~

(25)

The suggestion in para 2 (ii) of sl 171 B (which was based on para 21 of notes) regarding the

Funds

Notes-continued

margin for binding not be written on.

1/ + put up

application of the Provident Act, 1897; the Fund has been accepted by the President. A notification may therefore be issued by the President for the purpose, in virtue of the powers conferred on him by sec. 6 of the Act.

The rules relating to the Fund (sch 170/a) may be confirmed, subject to the amendments agreed to by the Munic. Commrs. The date to be entered in rule 1 (sch 170/a) may perhaps be 1st July 1924; so as to give the municipal authorities sufficient time to work out any necessary preliminaries in regard to maintenance of registers, account books etc

Two drafts are submitted, on the basis of the foregoing note

CVO 16.5.24

AG 16/5.

Mathew 17/5/24

121/P

S.2—R.F.B.—12-1922—10,000.